GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act & Rules, 2017 - Amendments to G.O.Ms.No.258, Revenue (Commercial Taxes-II) Department, dated 29.06.2017 -Orders – Issued.

REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.Ms.No.262 Dated:07.11.2024.

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. Notification No.1/2017 - Central Tax(Rate), dated.28.06.2017.
3. G.O.Ms.No.258, Revenue (Commercial Taxes-II) Department, dated. 29.06.2017.
4. Notification No.02/2024 - Central Tax (Rate), dated.12.07.2024.
5. G.O.Ms.No.194, Revenue (Commercial Taxes) Department, dated. 17.09.2024.
6. Notification No.05/2024 - Central Tax (Rate), dated.08.10.2024 issued by the Department of Revenue, Ministry of Finance, Government of India, New Delhi.
7. From the CCST, Letter Ref. No. REV03-12039(31)/447/2024 –GST SEC- CCT, dated.21-10-2024.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:07.11.2024.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.258, Revenue (Commercial Taxes-II) Department, dated 29th June, 2017, namely:-

AMENDMENT

In the said notification, -

a. after Schedule I— 2.5%, in List 1, after item number 232 and the entries relating thereto, the following item numbers and entries shall be inserted, namely: -

"(233) Trastuzumab Deruxtecan
(234) Osimertinib
(235) Durvalumab";

b. in Schedule II— 6%, after S.No.32B and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(P.T.O.)

"32C	19059030	Extruded or expanded products, savoury or salted (other than un- fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion)";

c. in Schedule III— 9%,-

i. against S.No.16, in column(3), for the words "un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion", the words "un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion, extruded or expanded products, savoury or salted" shall be substituted;

ii. for S.No.435A and the entries relating thereto, the following S.No. and entries shall be substituted, namely:-

"435A	9401 [other than 9401 10 00 or 9401 20 00]	Seats (other than those of heading 9402), whether or not convertible into beds and parts thereof other than seats of a kind used in aircraft or seats of a kind used for motor vehicles";

d. in Schedule IV —14%, after S.No.210 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

"210A	9401 20 00	Seats of a kind used for Motor Vehicles".

2. This notification shall come into force on the 10th day of October, 2024.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

PEEYUSH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT (CT) FINANCE

Note:-The principal notification issued in G.O.Ms.No.258, Revenue (Commercial Taxes - II) Department, dated the 29th June, 2017, was published in the Extra- ordinary issue of Andhra Pradesh Gazette No.266, Part. I, dated the 30th June, 2017, and was last amended vide notification issued in G.O.Ms.No.194, Revenue (Commercial Taxes) Department, dated the 17th September 2024, published in the Extra-ordinary issue of Andhra Pradesh Gazette No.488, Part.I, dated the 17th September, 2024.

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pandit Nehru Bus Station Complex, Vijayawada.
The OSD to the Hon'ble Minister (Finance & Planning, Commercial Taxes & Legislative Affairs), A.P., Secretariat, Velagapudi.
The P.S.to the Principal Secretary to the Government (CT) Finance, A.P., Secretariat, Velagapudi.
The Law (H) Department A.P., Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER